

**BCPL INTERNATIONAL LIMITED**  
**(FORMERLY BIRDHI CHAND PANNALAL AGENCIES LIMITED)**

**Date: 14/11/2019**

The Secretary  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai 400001  
Maharashtra

**Subject: Disclosure under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**BSE Code: 538364**

Dear Sir/Madam,

In compliance with the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results of BCPL International Limited ('the Company') for the quarter and half year ended September 30, 2019 were approved at the meeting of the Board of Directors of the Company held today, i.e., November 14, 2019. The Board Meeting commenced at 5:30 p.m. and concluded at 6:30 p.m. today. The aforesaid Financial Results in the prescribed format and Limited Review Report thereon, received from the Auditors of the Company are attached herewith.

Thanking You

Yours Faithfully

**For BCPL International Limited**



**Somesh Rustgi**  
**Managing Director**  
**DIN: 01515406**

**Encl: As above**

**BCPL INTERNATIONAL LIMITED****CIN:L51909WB1985PLC186698**

Regd. Off.: 4, Synagogue Street, Room No-810, 8th Floor, Kolkata -700001

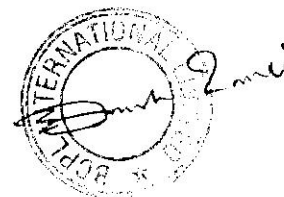
Website: www.birdhichand.in

Email: info@birdhichand.in

**STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

(Rs in lakhs)

Particulars	As at 30.09.2019	As at 31.03.2019
<b>ASSETS</b>		
<b>Non - Current Assets</b>		
(a) Property, Plant and Equipment	0.74	0.84
(b) Other Intangible Assets	0.04	0.04
(c) Financial Assets		
i) Investments	1.11	2.33
(d) Deferred Tax Assets	0.16	0.16
	<b>2.05</b>	<b>3.37</b>
<b>Current Assets</b>		
(a) Inventories	2,600.00	2,600.00
(b) Financial Assets		
i) Trade Receivables	991.07	1,877.50
ii) Cash and Cash equivalents	2.54	2.40
iii) Other Financial Assets	498.41	241.11
(c) Other Current Assets	2,563.52	1,193.95
	<b>6,655.53</b>	<b>5,914.96</b>
<b>TOTAL ASSETS</b>	<b>6,657.58</b>	<b>5,918.33</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	391.00	391.00
(b) Other Equity	218.61	224.63
<b>Total Equity</b>	<b>609.61</b>	<b>615.63</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	54.35	116.01
ii) Trade Payables	4,601.68	4,550.16
(b) Other Current Liabilities	1,391.94	636.53
	<b>6,047.97</b>	<b>5,302.70</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,657.58</b>	<b>5,918.33</b>



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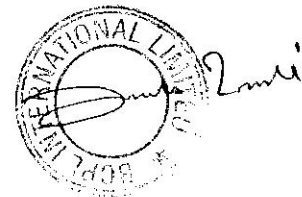
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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 30, 2019**

(Rs in lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I INCOME</b>						
Revenue from Operations	-	-	-	-	-	-
Other Income	0.10	-	-	0.10	-	0.05
<b>Total Income</b>	<b>0.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.05</b>
<b>II Expenses</b>						
Purchases of stock-in-trade	-	-	2,600.00	-	2,600.00	2,600.00
Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	(2,600.00)	-	(2,600.00)	(2,600.00)
Employee benefits expense	1.31	1.10	0.84	2.41	4.68	7.28
Finance Cost	-	-	-	-	-	-
Depreciation and amortization expense	0.05	0.05	0.10	0.10	0.20	0.40
Other expenses	1.61	1.99	1.41	3.60	6.05	10.35
<b>Total Expenses</b>	<b>2.97</b>	<b>3.14</b>	<b>2.38</b>	<b>6.11</b>	<b>10.93</b>	<b>18.03</b>
<b>III Profit / (Loss) before exceptional items and tax (I-II)</b>	<b>(2.88)</b>	<b>(3.14)</b>	<b>(2.38)</b>	<b>(6.11)</b>	<b>(10.93)</b>	<b>(17.98)</b>
<b>IV Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>V Profit / (Loss) before tax (III+IV)</b>	<b>(2.88)</b>	<b>(3.14)</b>	<b>(2.38)</b>	<b>(6.11)</b>	<b>(10.93)</b>	<b>(17.98)</b>
<b>VI Tax expense:</b>						
Current Tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	(0.01)
<b>VII Net Profit / (Loss) for the period (V-VI)</b>	<b>(2.88)</b>	<b>(3.14)</b>	<b>(2.38)</b>	<b>(6.11)</b>	<b>(10.93)</b>	<b>(17.97)</b>
<b>VIII Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IX Total Comprehensive income / (Loss) for the period (Net of Tax) (VII-VIII)</b>	<b>(2.88)</b>	<b>(3.14)</b>	<b>(2.38)</b>	<b>(6.11)</b>	<b>(10.93)</b>	<b>(17.97)</b>
<b>X Paid-up equity share capital (Face Value of Re.1 each)</b>	<b>391.00</b>	<b>391.00</b>	<b>391.00</b>	<b>391.00</b>	<b>391.00</b>	<b>391.00</b>
<b>XI Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>224.63</b>
<b>XII Basic and Diluted Earnings per Share - #</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>(0.02)</b>	<b>(0.03)</b>	<b>(0.05)</b>
# Not Annualised						



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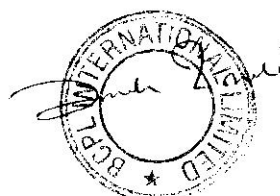
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**Cash Flow Statement for the half year ended 30 September 2019**

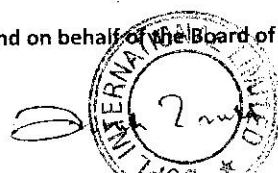
PARTICULARS	(Rs. in lakhs)	
	As at 30th September 2019	As at 30th September 2018
<b>A Cash Flow from Operating Activities :</b>		
Net Profit before tax, Prior Period and Extraordinary Item	(6.02)	(10.93)
Adjustments for :		
Depreciation and Amortisation Expense	0.10	0.20
<b>Operating Profit before Changes in Operating Assets</b>	<b>(5.91)</b>	<b>(10.73)</b>
Adjustments for net change in Working Capital :		
Inventories	-	(2,600.00)
Trade Receivables	886.43	699.94
Other Financial Assets	(257.31)	(179.69)
Current Tax Assets	-	(314.27)
Other Current Assets	(1,369.57)	(45.37)
Current Borrowings	(61.66)	1,349.70
Trade Payable	51.52	825.87
Other Financial Liabilities	-	37.49
Other Current Liabilities	755.41	232.78
<b>Cash Flow before Prior Period and Extraordinary Items</b>	<b>(1.09)</b>	<b>(4.28)</b>
Net Income tax Paid and Refunds	-	-
<b>Net Cash Flow from Operating Activities -----(A)</b>	<b>(1.09)</b>	<b>(4.28)</b>
<b>B Cash Flow from Investing Activities :</b>		
Purchase of other Investments	1.22	-
<b>Net Cash Flow from Investing Activities -----(B)</b>	<b>1.22</b>	<b>-</b>
<b>C Cash Flow from Financing Activities :</b>		
<b>Net Cash Flow from Financing Activities -----(C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase in Cash and Cash Equivalents (A) + (B) + (C)</b>	<b>0.13</b>	<b>(4.28)</b>
<b>Cash &amp; Cash Equivalents at the beginning of the period</b>	<b>2.40</b>	<b>13.70</b>
<b>Cash &amp; Cash Equivalents at the end of the period</b>	<b>2.54</b>	<b>9.43</b>



**Notes:**

- 1 The above unaudited Financial Results of the Company for the quarter/half year ended 30 September, 2019 have been reviewed and recommended by the Audit Committee and were approved by the Board of Directors of the Company at its meeting held on 14 November, 2019.
- 2 The above Results are in compliance with the Indian Accounting Standard (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015.
- 3 The company has only one reportable business segment and have only one reportable geographic segment in India, no separate segment information is required.
- 4 The figures of the previous periods have been regrouped/rearranged wherever considered necessary.

For and on behalf of the Board of Directors



Date: November 14, 2019  
Place: Kolkata

Somesh Rustgi  
Managing Director  
DIN: 01515406

To

Board of Directors of **BCPL International Limited**

1. We have reviewed the accompanying statement of Standalone unaudited financial Results ('the Statement') of **BCPL International Limited** ("the Company") for the quarter ended 30 September 2019, and the year to date results for the period 01 April 2019 to 30 September 2019, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of

all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circulars, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For RAKCHAMPS & CO. LLP**

Chartered Accountants

FRN No.131094W/W100083



Ramanatha Shetty Partner

Membership No. 218600

Place: Kolkata

Date: 14 November 2019